

GOVERNMENT OF TELANGANA

ABSTRACT

The Andhra Pradesh Tax on Luxuries Act, 1987 (Act No.24 of 1987) – Adaptation to the State of Telangana – Orders – Issued.

REVENUE (COMMERCIAL TAXES-II) DEPARTMENT

G.O.MS.No. 145

Dated:25-8-2015.

Read:

The A.P.Reorganisation Act,2014, (Central Act No.6 of 2014)

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ORDER :

Whereas, by section 101 of the Andhra Pradesh Reorganization Act, 2014 (Central Act No.6 of 2014), the appropriate Government i.e., the State of Telangana is empowered by order, to make such adaptations and modifications of any law (as defined in section 2 (f) of the Act) made before 02.06.2014, whether by way of repeal or amendment, as may be necessary or expedient, for the purpose of facilitating the application of such law in the State of Telangana before expiration of two years from 02.06.2014; and thereupon every such law shall have effect subject to the adaptations and modifications so made until altered, repealed or amended by a competent Legislature or other competent authority;

2. And whereas, it has become necessary to adapt and modify the Andhra Pradesh Tax on Luxuries Act, 1987 for the purpose of facilitating its application in relation to the State of Telangana;

3. Accordingly, the following notification will be published in an Extra ordinary issue of the Telangana Gazette, dt:28.08.2015

NOTIFICATION

In exercise of the powers conferred by section 101 of the Andhra Pradesh Reorganization Act, 2014 (Central Act No.6 of 2014), the Governor of Telangana hereby makes the following Order, namely:-

1. (1) This Order may be called the Andhra Pradesh Tax on Luxuries Act, 1987 (Telangana Adaptation Order), 2015.

(2) It shall be deemed to have come into force with effect from the 2nd June, 2014.

2. The Andhra Pradesh General Clauses Act, 1891 shall apply for the interpretation of this Order as it applies for the interpretation of a State Act.

3. For the purpose of this Order, and the Act adapted herein, the expression "the State" shall have the meaning and area as specified in section 3 of the Andhra Pradesh Reorganisatioin Act, 2014.

4. In the Andhra Pradesh Tax on Luxuries Act, 1987,-

(1) Throughout the Act for the words "Andhra Pradesh" (occurring otherwise than in a citation or description or title of other enactments), the word "Telangana" shall be substituted.

(P.T.O.)

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(2) In section 2, for item (cc), the following shall be substituted namely:-

"(CC) Hospitals means, Corporate Hospitals, Non-Corporate Hospitals, Nursing Homes, Hospitals or Health Clubs or Therapy Centres, Health Spas or Rejuvenation Centres registered under the provisions of the Societies Registration Act which is in force in the State or the Companies Act, 1956, whether proprietary or Partnership (registered or unregistered under the Partnership Act), where residential accommodation with or without board is provided for cash or deferred payment to any person or his attendant for undergoing treatment ".

(BY ORDER AND IN THE NAME OF THE GOVERNOR OF TELANGANA)

**AJAY MISRA
PRINCIPAL SECRETARY TO GOVERNMENT**

To:

The Commissioner of Printing, Stationery and Stores Purchase (Publication Wing), Telangana, Hyderabad for publication of the Notification (2 copies)
The Commissioner of Commercial Taxes, Telangana State, Hyderabad
The Secretary, Sales Tax Appellate Tribunal, Hyderabad
The State Representative before the Sales Tax & VAT Appellate Tribunal,
O/o the Secretary, Sales Tax & VAT Appellate Tribunal, Hyderabad
The Director General, General Administration (Vigilance & Enforcement) Dept.
Telangana, B.R.K.R. Building Complex, Tank Bund Road, Hyderabad

Copy to:

The Accountant General, Telangana, Hyderabad,
The Law (C) Department.
The P.S. to the Prl. Secretary to Hon'ble Chief Minister, Govt. of Telangana
The P.S. to the Hon'ble Minister, Commercial Taxes & Cinematography
The P.S. to Principal Secretary to Government (CT), Revenue Department
Sf /Sc.

// FORWARDED :: BY ORDER //

SECTION OFFICER